Order

Michigan Supreme Court Lansing, Michigan

January 5, 2007

Clifford W. Taylor, Chief Justice

130542 130543 Michael F. Cavanagh Elizabeth A. Weaver Marilyn Kelly Maura D. Corrigan Robert P. Young, Jr. Stephen J. Markman, Justices

INTERNATIONAL HOME FOODS, INC., Plaintiff-Appellee,

SC: 130542 COA: 253748

Ct of Claims: 02-000081-MT

V

DEPARTMENT OF TREASURY, Defendant-Appellant.

LENOX, INC.,

Plaintiff-Appellee,

v SC: 130543 COA: 253760

Ct of Claims: 01-018141-MT

DEPARTMENT OF TREASURY, Defendant-Appellant.

On order of the Court, leave to appeal having been granted, and the briefs and oral argument of the parties having been considered by the Court, we hereby REVERSE the judgment of the Court of Appeals and REINSTATE the judgment of the Ingham Circuit Court for the reasons stated in the Court of Appeals dissent.

CAVANAGH, J., dissents and would affirm the Court of Appeals decision in this matter.



I, Corbin R. Davis, Clerk of the Michigan Supreme Court, certify that the foregoing is a true and complete copy of the order entered at the direction of the Court.

January 5, 2007

in C. Danis

Clerk